

**Maine Revised Statutes**  
**Title 27: LIBRARIES, HISTORY, CULTURE AND ART**  
**Chapter 2: STATE MUSEUM**

**§93. PROCEDURE FOR PAYMENT IN WORKS OF ART**

**1. Selection.** The executor, administrator or trustee of any estate, desiring to pay all or part of an estate tax or inheritance tax owed the State in one or more works of art, shall notify the commission of his desire to do so. The commission shall, within a reasonable period of time and after consulting with the Maine Arts Commission, notify the executor, administrator or trustee, and the State Tax Assessor, as to whether, in the judgment of the commission, it would be advantageous to the State to accept one or more works of art as payment for the estate or inheritance tax. The commission's decision shall be final and nonappealable.

Acceptance of a work of art is advantageous to the State if its acceptance:

- A. Encourages the preservation of original or noteworthy works of art; [ 1979 , c. 526 , §2 (NEW) . ]
- B. Furthers the preservation and understanding of fine arts traditions which have existed in Maine; [ 1979 , c. 526 , §2 (NEW) . ]
- C. Furthers the understanding of the fine arts by the people of Maine; or [ 1979 , c. 526 , §2 (NEW) . ]
- D. Aids in establishment of important state collections of works of art. [ 1979 , c. 526 , §2 (NEW) . ]

[ 1985 , c. 763 , Pt. A , §79 (AMD) . ]

**2. Agreement on valuation.** If the commission finds that it would be advantageous for the State to accept payment in one or more works of art as payment for the estate or inheritance tax, the commission and the executor, administrator or trustee shall, as a condition of state acceptance of this method of payment, mutually agree in writing on the current market value at the time of the decedent's death of each work of art proposed to be accepted. Upon agreement, the commission shall forward a copy of the proposed valuation to the State Tax Assessor, who shall have 45 days from the date of notification to object to that valuation.

If the State Tax Assessor objects, he shall set forth his objection in writing and forward that objection to the commission and to the executor, administrator or trustee, who may, taking into account the State Tax Assessor's objections, submit a new agreed upon valuation for his approval. If the State Tax Assessor rejects this new valuation within 45 days of its submission, the State shall be deemed not to accept the proposed method of payment in works of art.

[ 1979 , c. 526 , §2 (NEW) . ]

**3. Acceptance.** If the State Tax Assessor does not object to a submitted valuation of a work of art within 45 days of its submission, the State shall be deemed to have accepted the work of art as complete or partial payment of the estate or inheritance tax owed, and the commission shall assume title to that work of art as soon as practicable.

[ 1979 , c. 526 , §2 (NEW) . ]

**4. Credit against tax.** Upon the assumption of title to a work of art by the commission, the State Tax Assessor shall credit, against the amount owed by the estate, the valuation of that work of art as agreed upon under subsection 2. In no case shall any credit allowed by this subsection be greater than the amount of estate or inheritance tax owed by the decedent's estate.

[ 1979, c. 526, §2 (NEW) . ]

**5. Limitation on aggregate value of works of art accepted during one fiscal year.** The commission shall not, during any fiscal year, assume title to works of art which have an aggregate value of more than \$100,000, unless:

A. The State Budget Officer, on application from the commission and in extraordinary circumstances, permits the commission to exceed that limit; or [ 1979, c. 526, §2 (NEW) . ]

B. The commission transfers into the General Fund, not later than the end of the next fiscal year, revenue equalling or exceeding the amount by which the commission has exceeded that limit. [ 1979, c. 526, §2 (NEW) . ]

[ 1979, c. 526, §2 (NEW) . ]

#### SECTION HISTORY

1979, c. 526, §2 (NEW). 1985, c. 763, §A79 (AMD).

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